

If such information was not originally entered on the form it may be included by annotation. Whenever the regional director (compliance) finds that alternative records being kept pursuant to this paragraph are inadequate for the intended purpose, he may so notify the importer in writing, after which time the importer shall keep the record required under paragraph (a)(1) of this section.

(b) *Basic record of sale prices.* The importer shall keep such records as are necessary to establish and verify the sale price which applies to the large cigars removed (entered or withdrawn). The record shall be a continuing one for each brand and size of cigar so that the price on which the tax is based may be readily ascertained.

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[T.D. ATF-40, 42 FR 5007, Jan. 26, 1977, as amended by T.D. ATF-172, 49 FR 14943, Apr. 16, 1984; T.D. ATF-307, 55 FR 52745, Dec. 21, 1990]

§ 275.182 Availability of records.

The records required under § 275.181 shall be kept by the importer at his usual place of business unless otherwise authorized in writing by the regional director (compliance), and shall be made available for inspection by any ATF officer upon his request. (For retention period, see § 275.22.)

§ 275.183 [Reserved]

PART 285—RESERVED

PART 290—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

Subpart A—Scope of Regulations

Sec.

290.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.

290.2 Forms prescribed.

Subpart B—Definitions

290.11 Meaning of terms.

Subpart Ba—Special (Occupational) Taxes

- 290.31 Liability for special tax.
- 290.32 Rate of special tax.
- 290.33 Special tax returns.
- 290.34 Employer identification number.
- 290.35 Issuance, distribution, and examination of special tax stamps.
- 290.36 Changes in special tax stamps.

Subpart C—General

- 290.61 Removals, withdrawals, and shipments authorized.
- 290.61a Deliveries to foreign-trade zones—export status.
- 290.62 Restrictions on deliveries of tobacco products, and cigarette papers and tubes to vessels and aircraft, as supplies.
- 290.63 Restrictions on disposal of tobacco products, and cigarette papers and tubes on vessels and aircraft.
- 290.64 Responsibility for delivery or exportation of tobacco products, and cigarette papers and tubes.
- 290.65 Liability for tax on tobacco products, and cigarette papers and tubes.
- 290.66 Relief from liability for tax.
- 290.67 Payment of tax.
- 290.68 [Reserved]
- 290.69 Assessment.
- 290.70 Authority of ATF officers to enter premises.
- 290.71 Interference with administration.

VARIATIONS FROM REQUIREMENTS

- 290.72 Alternate methods or procedures.
- 290.73 Emergency variations from requirements.

Subpart D—Qualification Requirements for Export Warehouse Proprietors

- 290.81 Persons required to qualify.
- 290.82 Application for permit.
- 290.83 Corporate documents.
- 290.84 Articles of partnership or association.
- 290.85 Trade name certificate.
- 290.86 Bond.
- 290.87 Power of attorney.
- 290.88 Description and diagram of premises.
- 290.89 Separation of premises.
- 290.90 Restrictions relating to export warehouse premises.
- 290.91 Additional information.
- 290.92 Investigation of applicant.
- 290.93 Issuance of permit.

Subpart E—Changes Subsequent to Original Qualification of Export Warehouse Proprietors

CHANGES IN NAME

- 290.101 Change in individual name.
- 290.102 Change in trade name.
- 290.103 Change in corporate name.